

## ABSTRACT

*This research is meant to find out and to prove the influence of financial performance to the profit changes in the manufacturing companies in the field of consumption goods industry sector which are listed in Indonesia Stock Exchange. The ratios which are used to measure the financial performance are: liquidity ratio (current ratio), solvability ratio (debt to equity ratio), and activity ratio (total asset turn over).*

*The data analysis of this research uses Multiple Regression Analysis with the independent variables i.e. current ratio, debt to equity ratio, total asset turn over and the dependent variable is profit changes. The research sample has been selected by using purposive sampling technique to the 21 manufacturing companies in the consumption goods industry sector which have published their financial statement in 2010-2014 periods, so that 105 financial statements which meet the sample criteria have been obtained.*

*Based on the result of the analysis and hypothesis test, it has been found that significantly the variables i.e. debt to equity ratio and total asset turnover have influences to the profit changes whereas the current ratio does not have any significant influence to the profit changes.*

**Keywords:** *Current ratio, debt to equity ratio, total asset turn over, Profit Changes and multiple regression analysis.*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan membuktikan pengaruh kinerja keuangan terhadap perubahan laba pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia. Untuk mengukur kinerja keuangan, rasio-rasio yang digunakan yaitu rasio likuiditas (*current ratio*), rasio solvabilitas (*debt to equity ratio*) dan rasio aktivitas (*total asset turn over*).

Analisis data dalam penelitian menggunakan regresi berganda (*Multiple Regression Analysis*) dengan variabel independen: *current ratio*, *debt to equity ratio*, *total asset turn over* dan variabel dependen: perubahan laba. Sampel penelitian yang dipilih dengan menggunakan teknik *purposive sampling* terhadap 21 perusahaan manufaktur sektor industri barang konsumsi yang menerbitkan laporan keuangan periode 2010-2014, sehingga terdapat 105 laporan keuangan yang memenuhi kriteria sampel.

Berdasarkan hasil analisis dan pengujian hipotesis menemukan bahwa variabel *debt to equity ratio* dan *total asset turn over* secara signifikan berpengaruh terhadap perubahan laba, sedangkan variabel *current ratio* tidak secara signifikan berpengaruh terhadap perubahan laba.

Kata kunci: *current ratio*, *debt to equity ratio*, *total asset turn over*, perubahan laba dan *multiple regression analysis*.